

## The Accounting System

There has been installed an accounting system which has been found to be best adapted to commercial organizations of this size. This system consists of the following:

- a. A Cash Book
  - b. Records of checks drawn
  - c. A Journal - Ledger
  - d. A Budget Comparison
  - e. Analysis
  - f. An Individual Membership Ledger
  - g. A Petty Cash Book, and Petty Cash Vouchers
  - h. A Membership Roster
  - i. Also Authorization Sheets on which are listed the current bills at the end of each month.
- } All in one binder
- A complete description of the book-keeping system is contained in the manual left with the organization.

## Office Records

### a. Membership Record

Three sets of membership record cards have been installed.

1. The signed membership applications
2. Membership roster of all individual members
3. The plural subscribers with their assignees

### b. Program of Work Record

This record consists of two files.

1. The memorandum blanks filled out and signed by the members.
2. The suggestion record cards, one for each separate suggestion, arranged according to the planks of the Program of Work.

### c. Membership Activity

There has been installed a system of Membership Activity Sheets on which are kept a very complete record of each member's interest, service, attendance at meetings and committee appointments. This is of great importance in checking up members whose interest may be lagging. In addition to these there are Committee Assignment Sheets and Committee Attendance Records made out for each Committee.